

Tax Relief Programs

You may be eligible for a reduction of your property taxes if you qualify for one or more of the programs explained below. Application forms are available now for the current tax year. Next year's applications will be available after April 15th. If you fall into one of the following categories, you may be entitled to some form of reduction on your property taxes.

To apply, visit the Duchesne County Clerk/Auditor's Office at 734 North Center, Duchesne, Utah or call the office at (435) 738-1120 for an application.

Veteran's Exemption

A veteran who is disabled as a result of military service, or the un-remarried widowed spouse or orphaned minor children of a disabled veteran or of a veteran who dies as a result of military service may be entitled to a reduction of their real property taxes.

Effective January 1, 2005 the property tax exemption for disabled veterans has been enhanced and expanded. The new law increases the disabled veteran's property tax exemption from \$82,500 to \$200,000 or percent thereof, of taxable value beginning 2005; for each year thereafter, \$200,000 plus an amount calculated by multiplying the amount of the limitation for the previous year by the actual percent change in the Consumer Price Index during the previous calendar year. The 2011 value for exemption is \$232,312. Also, it limits the property that is eligible for the exemption to the claimant's primary residence with up to 1 acre of land, and/or tangible personal property that is held exclusively for personal use and is not used in a trade or business. No exemption is allowed for any disability below 10 percent.

According to the tax commission, this means that you will not be able to exempt any property over the one acre allowed for your primary residence.

The Veteran's disability must be service connected and proof of the disability from the Veteran's Administration is required

Blind Exemption

A person who is blind, or the un-remarried spouse or minor orphan of a deceased blind person is entitled to a reduction of their taxes, regardless of age or income.

The first \$11,500 of taxable value of real and tangible personal property is exempt from taxation.

Every person applying for the exemption for the blind shall, on or before September 1 of each year, file an application with the county executive of the county in which the person resides.

The first year's application shall be accompanied by a statement signed by a licensed ophthalmologist.

Tax Abatement/Circuit Breaker

A person who is at least 65 years of age, or a widow or widower of any age who pays property taxes and has a household income less than \$29,210 for the prior year may qualify for a reduction of taxes. This includes mobile home owners.

A claimant is entitled to a homeowner's credit that does not exceed the following amounts:

Low Income Amount

High Income Amount

Credit Amount

\$0

\$9,931

\$865

\$9,932

\$13,243

\$755

\$13,244

\$16,552

\$647

\$16,553

\$19,862

\$485

\$19,863

\$23,174

\$377

\$23,175

\$26,288

\$216

\$26,289

\$29,210

\$106

Hardship/Disability Program

A disabled person or persons who may have encountered extreme financial hardship can apply for property tax relief, regardless of age. Applicants must meet certain income requirements and submit detailed information regarding their financial and/or disability situation. Tax reductions are granted at the discretion of the County Commission on owner occupied residences, including mobile homes.

Deadlines

Veteran, Blind, Hardship and Disability deadlines are September 1 of the current year.

Tax Abatement/Circuit Breaker Deadline is December 31 of the current year.

*Tax Abatement/Circuit Breaker applications received before September 1 will have the deduction taken off of their property tax bill. Tax Abatement/Circuit Breaker applicants who file after September 1, will have the deduction applied and there may be an amount owing. It will be the applicant's responsibility to check with the Treasurer's office to see if there is an amount due.

If your taxes are not paid by November 30, of the current year there will be a late charge as well as interest added to your balance due. It is in your best interest to get your application submitted on or before September 1, of the current year.